



## Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA

Clerk of the County Court  
Recorder of Deeds  
Clerk and Accountant of the Board of County Commissioners  
Custodian of County Funds  
County Auditor

## Division of Inspector General

510 Bay Avenue  
Clearwater, FL 33756  
Telephone: (727) 464-8371  
Fax: (727) 464-8386  
Fraud Hotline: (727) 45FRAUD (453-7283)  
Clerk's website: [www.mypinellasclerk.org](http://www.mypinellasclerk.org)

### Report No. 2019-32

TO: Holly Schoenherr, Director  
Human Resources Department

FROM: Hector Collazo Jr., Inspector General/Chief Audit Executive  
Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller  
Jeanette Phillips, Director, Finance Division

SUBJECT: Inspector General's Observation of the Human Resources Department's  
Annual Physical Inventory of Fixed Assets

DATE: October 4, 2019

This letter serves to inform you that the Division of Inspector General completed its observation of the annual physical inventory of fixed assets for the Human Resources Department on September 18, 2019.

Our objectives were to:

1. Interview and observe staff conducting the department's physical inventory to determine compliance with required inventory procedures.
2. Test and verify, on a sample basis, the assets recorded by staff.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

We conclude that the Human Resources Department physical inventory was performed in compliance with required inventory procedures and our sample tests agreed with those of your staff.

We appreciate your staff's cooperation during this audit



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